

## TREASURER-TAX COLLECTOR

### BUDGET UNIT: CENTRAL COLLECTIONS (AAA TCC)

#### I. GENERAL PROGRAM STATEMENT

Central Collections is a division of the Treasurer-Tax Collector. The division's purpose is to centrally coordinate the county's collection functions by providing a collection service for the county, as well as to provide accounting and collections of court ordered payments. Total collections by the division are estimated at \$31.0 million for 2003-04. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.

#### II. BUDGET & WORKLOAD HISTORY

	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Actual 2002-03</u>	<u>Budget 2003-04</u>
Total Appropriation	5,175,474	6,894,549	5,786,056	7,932,320
Total Revenue	6,711,371	6,894,549	6,968,201	7,932,320
Local Cost	(1,535,897)	-	(1,182,145)	-
Budgeted Staffing		93.9		93.5
<b><u>Workload Indicators</u></b>				
Total collections (\$)	30,004,855	26,000,000	30,693,954	31,000,000
Open accounts	270,826	Not Available	351,832	350,000
Assigned accounts	174,716	Not Available	204,449	192,000

Actual costs for 2002-03 reflect a savings in salaries and benefits due to open positions during the year and a savings in services and supplies due to decreased professional services expenses.

Revenues exceeded budget due mainly to increased Court collection fees.

#### III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

##### **STAFFING CHANGES**

Budgeted Staffing decreased by a net 0.4 positions and is funded with existing resources. Staffing changes include the following:

- (1) Increase 1.0 new Programmer Analyst III position to support the increased workload and general programming updates and modifications and specific programming projects such as the HIPAA, AB3000 and SB1732 implementations.
- (2) Increases of 3.1 positions (1.1 Collections Officers, 1.0 Fiscal Clerk II and 1.0 Public Information Clerk) filled during the year due to increased workload.
- (3) Decreases of 3.5 positions (1.0 Supervising Accountant II, 2.0 Public Service Employees (PSEs) and 0.5 Supervising Fiscal Clerk I) that are no longer needed as a result of organizational changes in the Accounting Section.
- (4) Decrease 1.0 vacant budgeted Supervising Accounting Technician position that was not in recruitment per Board direction during budget adoption.

##### **PROGRAM CHANGES**

As a result of collections increasing to an expected \$31.0 million for 2003-04, the department's services and supplies expenses will also increase. Specifically, County Counsel expenses are expected to be \$51,000 higher than the 2002-03 budget, other professional services (Columbia Ultimate Business Systems) are expected to be \$29,000 higher than the 2002-03 budget, and non-inventoriable equipment is expected to be \$46,000 higher than the 2002-03 budget.

# TREASURER-TAX COLLECTOR

GROUP: Fiscal  
DEPARTMENT: Treasurer-Tax Collector - Central Collections  
FUND: General AAA TCC

FUNCTION: General  
ACTIVITY: Finance

	2002-03 Actuals	2002-03 Approved Budget	2003-04 Board Approved Base Budget	2003-04 Board Approved Changes to Base Budget	2003-04 Final Budget
<b>Appropriation</b>					
Salaries and Benefits	3,658,257	4,429,885	4,726,898	167,548	4,894,446
Services and Supplies	1,724,522	2,061,387	2,066,346	131,663	2,198,009
Central Computer	61,497	61,497	48,290	-	48,290
Equipment	-	-	-	100,000	100,000
Transfers	341,780	341,780	340,565	351,010	691,575
Total Appropriation	5,786,056	6,894,549	7,182,099	750,221	7,932,320
<b>Revenue</b>					
Fines & Forfeitures	55,087	107,977	107,977	(57,006)	50,971
Current Services	6,693,555	6,525,072	6,812,622	772,585	7,585,207
State, Fed or Gov't Aid	97,867	100,000	100,000	13,156	113,156
Other Revenue	121,692	161,500	161,500	21,486	182,986
Total Revenue	6,968,201	6,894,549	7,182,099	750,221	7,932,320
Local Cost	(1,182,145)	-	-	-	-
Budgeted Staffing		93.9	93.9	(0.4)	93.5

<b>Total Changes in Board Approved Base Budget</b>		
Salaries and Benefits	106,371	MOU.
	185,877	Retirement.
	4,765	Risk Management Workers' Comp.
	297,013	
Services and Supplies	4,959	Risk Management Liabilities.
Central Computer	(13,207)	
Transfers	(1,215)	Incremental Change in EHAP.
<b>Revenue</b>		
Current Services	287,550	Expected increase in revenues due to increase in collections.
Total Appropriation Change	287,550	
Total Revenue Change	287,550	
Total Local Cost Change	-	
Total 2002-03 Appropriation	6,894,549	
Total 2002-03 Revenue	6,894,549	
Total 2002-03 Local Cost	-	
Total Base Budget Appropriation	7,182,099	
Total Base Budget Revenue	7,182,099	
Total Base Budget Local Cost	-	

## TREASURER-TAX COLLECTOR

### Board Approved Changes to Base Budget

Salaries and Benefits	221,484	Increase in salaries and benefits for a net 0.6 budgeted staffing increase which includes the conversion of 2.0 PSEs and step increases for existing positions.
	(53,936)	Deletion of 1.0 vacant budgeted Supervising Accounting Technician position during budget hearings.
	<u>167,548</u>	
Services and Supplies	149,157	Increase in costs related to County Counsel expenses, professional services, noninventoriable equipment and general office expenses.
	(17,494)	GASB 34 Accounting Change (EHAP).
	<u>131,663</u>	
Equipment	<u>100,000</u>	Increase to computer hardware.
Transfers	333,516	Increase in reimbursements for salaries and benefits and services and supplies costs provided by the Treasurer-Tax Collector.
	17,494	GASB 34 Accounting Change (EHAP).
	<u>351,010</u>	
Total Appropriation	<u>750,221</u>	
Revenue		
Fines & Forfeitures	<u>(57,006)</u>	Decrease in vehicle code fines.
Current Services	826,521	Increase in accounting fees for services performed for various agencies, for reimbursements for ARMC collection costs, and for fees for traffic fine collections.
	(53,936)	Loss of revenue due to the deletion of 1.0 vacant budgeted Supervising Accountant position during budget hearings.
	<u>772,585</u>	
State, Fed or Gov't Aid	<u>13,156</u>	Increase in revenues from the 10% state incentive on restitution collections.
Other Revenue	<u>21,486</u>	Increase in other revenues for NSF checks.
Total Revenue	<u>750,221</u>	
Local Cost	<u>-</u>	